

**MOORE BLOCKCHAIN AND DIGITAL ASSETS JHB  
(PTY) LTD.**

50 Oxford Road  
Parktown  
Johannesburg  
2193

PO Box 3094, Houghton, 2041

**T** +27 (0)10 599 0222  
**F** +27 (0)83 376 4846  
**E** der@moorejhb.co.za

[www.moore-southafrica.com](http://www.moore-southafrica.com)

**SUBJECT: AGREED-UPON PROCEDURES REPORT**

To Whom it may concern,

Thank you for reaching out to us regarding the Agreed-Upon Procedures (AUP) report related to the Engagement with Gray Market.

We hereby confirm that Moore Blockchain and Digital Assets JHB (Pty) Ltd were appointed by Gray Market, to perform agreed-upon procedures in accordance with ISRS4400 (Revised) as per our engagement contract with them. This engagement was conducted in strict adherence to the professional standards and guidelines that govern our practice.

Please note our confidentiality and contractual agreements with Gray Market prevent us from discussing or disclosing any report details; we suggest you direct all specific queries to Gray Market's management.

We appreciate your understanding in this matter.

Yours sincerely

---

**MOORE BLOCKCHAIN AND DIGITAL ASSETS JHB (PTY) LTD**  
Gauteng, South Africa

Per: Dale Russell